

HOUSE No. 2528

By Mr. Naughton of Clinton, petition of Harold P. Naughton, Jr.,
relative to real property taxes of certain elderly persons. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE REAL PROPERTY TAXES OF CERTAIN SENIOR
CITIZENS.

*Be it enacted by the Senate and House of Representatives in General
Court assembled, and by the authority of the same, as follows:*

1 Section 5 of Chapter 59 of the General Laws, as amended by
2 Section 70 of Chapter 164 of the Acts of 1997, is hereby further
3 amended by inserting after clause Forty-first C the following
4 clause:—
5 Forty-first D. The taxes to be paid on the real property of a
6 person who has reached their 65th birthday prior to the fiscal year
7 for which they are being taxed and is occupied by said person as
8 their domicile or of a person who owns the same with their spouse
9 either of whom have reached their 65th birthday prior to the fiscal
10 year for which they are being taxed owns the same jointly or as a
11 tenant in common with a person not their spouse and is occupied
12 by them as their domicile shall not exceed taxes paid by said
13 person and said property for the fiscal year immediately preceding
14 their 65th birthday; provided: (A) that such a person (1) has been
15 domiciled in the Commonwealth for the preceding ten years,
16 (2) has so owned and occupied such real property or other real
17 property for five years or, (3) is a surviving spouse who inherits
18 such real property and has occupied such real property in Com-
19 monwealth for five years and who otherwise qualified under this
20 clause; (B) that such person has, in the preceding year gross
21 receipts from all sources of less than \$13,000, or if married, com-
22 bined gross receipts with their spouse of less than \$15,000; pro-
23 vided however, that in computing the gross receipts of an
24 applicant under this clause ordinary business expenses and losses

25 may be deducted, but not personal or family expenses; and pro-
26 vided further, that there shall be deducted from the total amount
27 received by the applicant under the federal social security or rail-
28 road retirement and from and annuity, pension, or retirement plan
29 established for employees of the United States Government, the
30 town, county or special district included in such gross receipts, an
31 amount equivalent to the minimum payment then payable under
32 said federal social security law, as determined by the commis-
33 sioner of revenue, to a retired worker 65 years of age or over,
34 if the applicant is unmarried, or to a retired worker and spouse
35 both of whom are 65 years of age, if the applicant is married; and
36 (C) that such person had a whole estate, real and personal not in
37 excess of \$28,000, or if married not in excess of \$30,000, pro-
38 vided that real property occupied as their domicile shall not be
39 included in computing the whole estate except for any portion of
40 said property which produces income and exceeds two dwell-
41 ing units.

42 This clause shall take effect in any city or town upon its accep-
43 tance by such city or town for the fiscal years commencing on or
44 after July 1, 2001 or for the fiscal years commencing on or after
45 such later July 1 as the city or town may elect. Any amount annu-
46 ally appropriated by the Commonwealth for the purposes of reim-
47 bursing cities and towns for taxes not collected under this clause
48 or abated under clauses Forty-first, Forty-first B, Forty-first C
49 shall be distributed as provided in said clause Forty-first.